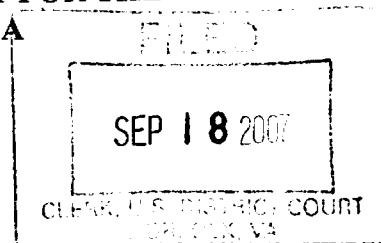


IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
Norfolk Division



**JTH TAX, INC. d/b/a LIBERTY TAX SERVICE**

**Plaintiff,**

**v.**

**Civil Action No. 2:07cv169**

**JEROME REED**

**Defendant.**

**JEROME REED**

**Plaintiff,**

**v.**

**Civil Action No. 2:07cv403**

**JTH TAX, INC. d/b/a LIBERTY TAX SERVICE**


**Defendant.**

**ORDER**

This matter comes before the Court upon JTH Tax, Inc. d/b/a Liberty Tax Service's Motion to Consolidate the above-styled actions. Finding that the actions involve common questions of law or fact under Rule 42(a) of the Federal Rules of Civil Procedure, the Court hereby **ORDERS** the actions consolidated in order to avoid unnecessary costs and delay.

The Clerk of the Court is **DIRECTED** to fax and forward copies of this Order to counsel of record for all parties.

**IT IS SO ORDERED.**

  
**Robert G. Doumar**  
**Senior United States District Judge**

September 18, 2007  
Norfolk, Virginia